

REMARKS

The indication of allowable subject matter in claims 1-10 is acknowledged and appreciated. In view of the following remarks, it is respectfully submitted that all claims are in condition for allowance.

Claims 11-16 stand rejected under 35 U.S.C. § 101 as being non-statutory. Specifically, the Examiner alleges that the claimed “program conversion apparatus” may be interpreted as a digital signal based on paragraph [0216] of the specification. However, paragraph [0216] does not refer to the “program conversion apparatus” specifically and merely suggests alternative implementations of the functional operations of the inventive device, for example, a method in the form of a computer program which can be executed *by a computer* (or digital signal composed of the computer program). In this regard, claim 11 recites **structural** elements such as an “acquisition unit,” “judgment unit,” and “conversion unit” which can execute the claimed operations. Indeed, page 19 of Applicants’ specification describes exemplary embodiments of tangible structures (e.g., a computer system, etc.) which are embodied by the claimed structural elements. Accordingly, claims 11-16 recite tangible structures so as to be statutory.

Based on the foregoing, it is respectfully submitted that all pending claims are patentable over the cited prior art. Accordingly, it is respectfully requested that the rejection under 35 U.S.C. § 101 be withdrawn.

CONCLUSION

Having fully responded to all matters raised in the Office Action, Applicants submit that all claims are in condition for allowance, an indication for which is respectfully solicited. If


Application No.: 10/624,901

there are any outstanding issues that might be resolved by an interview or an Examiner's amendment, the Examiner is requested to call Applicants' attorney at the telephone number shown below.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP



Ramyar M. Farid
Registration No. 46,692

600 13th Street, N.W.
Washington, DC 20005-3096
Phone: 202.756.8000 RMF:MaM
Facsimile: 202.756.8087
Date: March 10, 2008

**Please recognize our Customer No. 53080
as our correspondence address.**